

CITY COURT OF MARKSVILLE

Marksville, Louisiana

Financial Report

Year Ended June 30, 2012

TABLE OF CONTENTS

	<u>Page</u>
Accountants' Compilation Report	1
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	3
Combined statement of revenues, expenditures and changes in fund balance - all governmental fund types	4
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
Special Revenue Funds -	
Combining balance sheet	8
Combining statement of revenues, expenditures, and changes in fund balances	9

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Nixon, CPA*

Tynes E. Nixon, Jr., CPA
Allen J. LaBry, CPA
Albert R. Leger, CPA, PFS, CSA*
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Marshall W. Guidry, CPA
Alan M. Taylor, CPA
James R. Roy, CPA
Robert J. Metz, CPA
Kelly M. Doucet, CPA
Cheryl L. Bartley, CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr. CPA
Wanda F. Arcement, CPA, CVA
Kristin B. Dauzat, CPA
Richard R. Anderson Sr., CPA
Carolyn C. Anderson, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA

Retired:
Conrad O. Chapman, CPA* 2006
Harry J. Clostio, CPA 2007

* A Professional Accounting Corporation

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

OFFICES

183 South Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

450 East Main Street
New Iberia, LA 70560
Phone (337) 367-9204
Fax (337) 367-9208

113 East Bridge St.
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City, LA 70380
Phone (885) 384-2020
Fax (885) 384-3020

1013 Main Street
Franklin, LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte, LA 70586
Phone (337) 383-2792
Fax (337) 383-3049

133 East Waddell St.
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

621 Main Street
Pineville, LA 71360
Phone (318) 442-4421
Fax (318) 442-8833

ACCOUNTANTS' COMPILATION REPORT

WEB SITE
WWW.KCSRCPAS.COM

The Honorable Angelo J. Piazza III, Judge
City Court of Marksville
Marksville, Louisiana

We have compiled the accompanying financial statements of the City Court of Marksville, Louisiana, as of and for the year ended June 30, 2012. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the City Court of Marksville is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City Court of Marksville's financial position, and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to City Court of Marksville.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Marksville, Louisiana
December 26, 2012

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2012

	Governmental <u>Fund Type</u> Special Revenue	Fiduciary <u>Fund Type</u> Agency Funds	<u>Account Group</u> Fixed Assets	Totals <u>Memorandum</u> <u>Only</u>
ASSETS AND OTHER DEBITS				
Cash	\$ 18,247	\$ 28,701	\$ -	\$ 46,948
Due from other governmental units	3,634	412	-	4,046
Equipment	<u>-</u>	<u>-</u>	<u>32,456</u>	<u>32,456</u>
Total assets and other debits	<u>\$ 21,881</u>	<u>\$ 29,113</u>	<u>\$ 32,456</u>	<u>\$ 83,450</u>
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 6,710	\$ 207	\$ -	\$ 6,917
Bank overdraft	-	412	-	412
Due to other governmental units	-	3,634	-	3,634
Payroll taxes payable	3,424	1,060	-	4,484
Advance deposits payable	<u>-</u>	<u>23,800</u>	<u>-</u>	<u>23,800</u>
Total liabilities	<u>10,134</u>	<u>29,113</u>	<u>-</u>	<u>39,247</u>
Fund equity and other credits:				
Investment in general fixed assets	-	-	32,456	32,456
Fund balance -				
Unassigned	<u>11,747</u>	<u>-</u>	<u>-</u>	<u>11,747</u>
Total fund equity	<u>11,747</u>	<u>-</u>	<u>32,456</u>	<u>44,203</u>
Total liabilities and fund equity	<u>\$ 21,881</u>	<u>\$ 29,113</u>	<u>\$ 32,456</u>	<u>\$ 83,450</u>

See accountants' compilation report.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 2012

Revenues:	
Bonds, fines and court costs	\$ 197,311
Expenditures:	
Current -	
General government	<u>214,811</u>
Deficiency of revenues over expenditures	(17,500)
Fund balance, beginning	<u>29,247</u>
Fund balance, ending	<u><u>\$ 11,747</u></u>

See accountants' compilation report.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

SPECIAL REVENUE FUNDS

Civil Court Maintenance Fund

This fund is used to account for various maintenance and repair costs associated with the operation of the City Court. Revenues consist of \$10 per each civil court case filed.

Criminal Court Operating Fund

This fund is used to account for various costs associated with the operations of both the Civil and Criminal Divisions of the City Court. Revenues consist of court costs levied in connection with the non-civil cases.

City Court Marshal's Fund

This fund is used to account for the Marshal's services associated with the Civil and Criminal Divisions of the City Court and various other costs associated with the operations of the Civil Division of the City Court, i.e. postage and utilities. Revenues consist of court costs levied in connection with civil and non-civil cases.

City Court Police Officers Witness Fund

This fund is used to account for payments to off-duty police officers for their testimonies in connection with civil and non-civil cases. Revenues consist of court costs levied in connection with non-civil cases.

CITY COURT OF MARKSVILLE
Marksville, Louisiana
Special Revenue Funds

Combining Balance Sheet
June 30, 2012

	<u>Civil Court Maintenance</u>	<u>Criminal Court Operating</u>	<u>City Court Marshall</u>	<u>City Court Police Officers Witness</u>	<u>Totals</u>
ASSETS					
Cash	\$ 1,634	\$ 5,269	\$ 9,437	\$ 1,907	\$ 18,247
Due from other governmental units	<u>-</u>	<u>3,634</u>	<u>-</u>	<u>-</u>	<u>3,634</u>
Total assets	<u>\$ 1,634</u>	<u>\$ 8,903</u>	<u>\$ 9,437</u>	<u>\$ 1,907</u>	<u>\$ 21,881</u>
LIABILITIES					
Liabilities and Fund Balances					
Accounts payable	\$ 1,231	\$ 5,479	\$ -	\$ -	\$ 6,710
Payroll taxes payable	<u>-</u>	<u>3,424</u>	<u>-</u>	<u>-</u>	<u>3,424</u>
Total liabilities	<u>1,231</u>	<u>8,903</u>	<u>-</u>	<u>-</u>	<u>10,134</u>
Fund balance:					
Assigned	<u>403</u>	<u>-</u>	<u>9,437</u>	<u>1,907</u>	<u>11,747</u>
Total liabilities and fund balance	<u>\$ 1,634</u>	<u>\$ 8,903</u>	<u>\$ 9,437</u>	<u>\$ 1,907</u>	<u>\$ 21,881</u>

CITY COURT OF MARKSVILLE
Marksville, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2012

	<u>Civil Court Maintenance</u>	<u>Criminal Court Operating</u>	<u>City Court Marshall</u>	<u>City Court Police Officers Witness</u>	<u>Totals</u>
Revenues:					
Bonds, fines, and court costs	<u>\$ 7,090</u>	<u>\$ 171,907</u>	<u>\$ 11,124</u>	<u>\$ 7,190</u>	<u>\$ 197,311</u>
Expenditures:					
Current - general government					
Insurance	\$ -	\$ 287	\$ 886	\$ -	\$ 1,173
Office	1,846	17,791	2,857	-	22,494
Salaries	-	133,344	-	-	133,344
Payroll taxes	-	13,921	-	-	13,921
Witness fees	-	-	-	5,850	5,850
Dues and subscriptions	-	885	125	-	1,010
Repairs & maintenance	5,244	2,393	3,974	-	11,611
Professional services	155	7,180	-	-	7,335
Utilities and telephone	685	3,858	805	-	5,348
Judge's retirement	-	10,814	-	-	10,814
Uniforms	<u>324</u>	<u>559</u>	<u>1,028</u>	<u>-</u>	<u>1,911</u>
Total general government	<u>8,254</u>	<u>191,032</u>	<u>9,675</u>	<u>5,850</u>	<u>214,811</u>
Excess (deficiency) of revenues over expenditures	(1,164)	(19,125)	1,449	1,340	(17,500)
Fund balance, beginning	<u>1,567</u>	<u>19,125</u>	<u>7,988</u>	<u>567</u>	<u>29,247</u>
Fund balance, ending	<u>\$ 403</u>	<u>\$ -</u>	<u>\$ 9,437</u>	<u>\$ 1,907</u>	<u>\$ 11,747</u>